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TAXES ON FOREST PROPERTY IN NINE SELECTED
PARISHES OF LOUISIANA, 1937-40, IN NINE COUNTIES
OF ALABAMA, 1937-41, AND IN SEVEN COUNTIES OF
MISSISSIPPI, 1936-41

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The Occasional Papers of the Southern Forest Experiment Station present information on current Southern forestry problems under investigation at the Station. In some cases these contributions were first presented as addresses to a limited group of people, and as "occasional papers" they can reach a much wider audience. In other cases, they are summaries of investigations prepared especially to give a report of the progress made in a particular field of research. In any case, the statements herein contained should be considered subject to correction or modification as further data are obtained.

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**FIGURE 1.— COUNTIES INCLUDED IN TAX-INDEX STUDY
LOUISIANA, MISSISSIPPI, ALABAMA.**

FOREWORD

This report presents recent data on ad valorem taxes on forest areas in Louisiana, Alabama, and Mississippi. It is the third^{1/} release in a series of progress reports, the purpose of which is to present up-to-date information on the general level of assessment and taxation of forest land in the states of the lower South. Other states will be brought within the scope of the study as rapidly as possible and annual tax data for each state will be reported.

^{1/} The first release (Occ. Paper No. 89 and Supplement) dealt with taxes in Mississippi for 1936-39. The second (Occ. Paper No. 99) dealt with taxes in Alabama for 1937-40, and in Mississippi for 1936-40.

PART I - LOUISIANA

The Division of Forestry, Louisiana Department of Conservation, provided cooperation in both field and office in assembling the data for the State. Information was obtained from local tax records in nine parishes (equivalent to counties in other states) selected as representative of forest cover and ownership conditions in all parts of the State (fig. 1). The ten tables for Louisiana present data on the average assessed values and average ad valorem property taxes levied for State, parish, school, and road purposes (but excluding levee, drainage, and similar special taxes) per acre of forest land and timber, for the nine parishes as a whole (table 1) and for each parish separately. The lands are classified by forest type and condition class, and the tables show also the respective annual indices, taking the average of the three years 1937-38-39 as 100.

The type and condition classification used herein was determined in place in the field and is based on a uniform system used in all southern states by the Forest Survey of the Forest Service. It is not the same as the statutory classification of rural lands for tax purposes provided by the Louisiana Code. This statutory classification was found unsuitable for the purpose of this study because the classes are broad, rather loosely defined, and do not conform in a significant way to actual stand conditions. There are also wide differences among the parishes in the interpretation of what is included in each statutory class.

Besides showing the current levels of assessment and taxation, these data give some indication of recent trends in forest taxation, and in time similar figures covering a longer period will afford a valuable measure of this trend. Obviously these figures do not reveal the taxes levied on any particular property, because there is frequently wide disparity in assessments and total tax rates among individual properties within the same parish. They do, however, afford a basis for determining whether an individual property is exceptionally favored or overburdened in regard to taxes.

Table 1.—Forest taxation data: Average of nine parishes of Louisiana^{1/}

Item and year	Pine			Upland hardwood	Bottomland hardwood	
	Sawlog	Under sawlog	Clear cut	Under sawlog ^{3/}	Sawlog	Under sawlog
Average assessed value per acre	----- Dollars -----					
1937	5.00	4.42	3.22	4.39	4.93	4.20
1938	4.98	4.37	3.19	4.17	4.96	4.20
1939	4.97	4.39	3.20	4.17	4.94	4.12
1940	5.08	4.40	3.20	4.17	5.45	3.91

Index of value per acre ^{2/}	----- Annual Index -----					
1937	100	100	101	104	100	101
1938	100	100	100	98	100	101
1939	100	100	100	98	100	99
1940	102	100	100	98	110	94

Average tax per acre	----- Cents -----					
1937	20.0	16.2	13.8	14.7	16.8	15.9
1938	19.8	15.9	14.0	13.3	16.7	15.6
1939	17.2	15.4	13.4	12.9	15.0	14.4
1940	18.4	15.5	13.7	11.9	16.8	14.0

Index of tax per acre ^{2/}	----- Annual Index -----					
1937	105	103	101	108	104	104
1938	104	101	102	98	103	102
1939	91	97	98	95	93	94
1940	97	98	100	88	104	92

^{1/} Beauregard, Concordia, Iberville, Jackson, LaSalle, Richland, Sabine, Washington, and Webster Parishes.

^{2/} 1937-39 = 100.

^{3/} No upland hardwood sawlog stands were found in the selected parishes.

Table 2.—Forest taxation data: Beauregard Parish, La.

Item and year	Pine			Bottomland hardwood	
	Sawlog	Under sawlog	Clear cut	Sawlog	Under sawlog
Average assessed value per acre ^{1/}	----- Dollars -----				
1937	2.99	2.99	2.99	2.88	2.88
1938	3.11	3.11	3.11	3.00	3.00
1939	3.11	3.11	3.11	3.00	3.00
1940	3.13	3.13	3.13	3.00	3.00

Index of value per acre ^{2/}	----- Annual Index -----				
1937	97	97	97	97	97
1938	101	101	101	101	101
1939	101	101	101	101	101
1940	102	102	102	101	101

Average tax per acre	----- Cents -----				
1937	16.3	16.3	16.3	13.6	13.6
1938	16.1	16.1	16.1	15.2	15.2
1939	14.7	14.7	14.7	14.0	14.0
1940	14.9	14.9	14.9	14.0	14.0

Index of tax per acre ^{2/}	----- Annual Index -----				
1937	104	104	104	95	95
1938	103	103	103	106	106
1939	94	94	94	98	98
1940	95	95	95	98	98

^{1/} Except for standing timber assessed as timber rights, all forest land is assessed as "cut over" irrespective of condition class of any timber occurring on it.

^{2/} 1937-39 = 100.

Table 3.—Forest taxation data: Concordia Parish, La.

Item and year	Bottomland hardwood	
	Sawlog	Under sawlog
Average assessed value per acre	----- <u>Dollars</u> -----	
1937	4.99	3.38
1938	4.99	3.38
1939	4.99	3.38
1940	4.99	3.38

Index of value per acre ^{1/}	----- <u>Annual Index</u> -----	
1937	100	100
1938	100	100
1939	100	100
1940	100	100

Average tax per acre ^{2/}	----- <u>Cents</u> -----	
1937	18.9	11.0
1938	15.7	10.4
1939	12.1	7.6
1940	13.0	8.1

Index of tax per acre ^{1/}	----- <u>Annual Index</u> -----	
1937	121	113
1938	101	107
1939	78	78
1940	83	84

^{1/} 1937-39 = 100.

^{2/} In addition to State, Parish, and school taxes here shown, all properties except those on batture (between levee and Mississippi River) are subject to a levee tax (5.0 cents per acre plus 4 mills on assessed value) equivalent to 7.0 cents per acre on sawlog properties and 6.4 cents per acre on under-sawlog properties.

Table 4.—Forest taxation data: Iberville Parish, La.^{1/}

Item and year	Bottomland hardwood	
	Sawlog	Under sawlog
Average assessed value per acre	----- <u>Dollars</u> -----	
1937	4.32	1.70
1938	4.40	1.70
1939	4.25	1.69
1940	4.32	1.69
Index of value per acre ^{2/}	----- <u>Annual Index</u> -----	
1937	100	100
1938	102	100
1939	98	99
1940	100	99
Average tax per acre	----- <u>Cents</u> -----	
1937	8.4	3.3
1938	8.4	3.3
1939	8.1	3.3
1940	8.4	3.4
Index of tax per acre ^{2/}	----- <u>Annual Index</u> -----	
1937	101	100
1938	101	100
1939	98	100
1940	101	103

^{1/} In addition to State, Parish, school, and road taxes here shown, all lands in Parish pay levee taxes for the Mississippi and Atchafalaya River Districts, and a portion of the Parish (Ward 1) for the Pontchartrain District also. In addition, those lands lying in organized Drainage Districts pay a drainage tax (acreage or ad valorem depending on District).

^{2/} 1937-39 = 100.

Table 5.—Forest taxation data: Jackson Parish, La.

Item and year	Pine			Bottomland hardwood	
	Sawlog	Under sawlog	Clear cut	Sawlog	Under sawlog
Average assessed value per acre	----- <u>Dollars</u> -----				
1937	4.85	3.55	3.32	5.00	3.65
1938	4.85	3.44	3.27	5.00	3.50
1939	5.25	3.64	3.30	5.00	3.85
1940	5.25	3.64	3.30	5.00	3.85

Index of value per acre ^{1/}	----- <u>Annual Index</u> -----				
1937	97	100	101	100	99
1938	97	97	99	100	95
1939	105	103	100	100	105
1940	105	103	100	100	105

Average tax per acre	----- <u>Cents</u> -----				
1937	17.3	12.0	12.1	20.1	10.5
1938	17.7	12.1	12.2	20.8	10.2
1939	16.9	11.6	11.0	16.6	11.3
1940	19.8	13.9	12.5	18.5	14.2

Index of tax per acre ^{1/}	----- <u>Annual Index</u> -----				
1937	100	101	102	105	93
1938	102	102	103	108	95
1939	98	97	93	86	106
1940	114	117	106	96	133

^{1/} 1937-39 = 100.

Table 6.—Forest taxation data: LaSalle Parish, La.

Item and year	Pine			Upland hardwood	Bottomland hardwood
	Sawlog	Under sawlog	Clear cut	Under sawlog	Under sawlog

Average assessed value
per acre

-----Dollars-----

1937	4.26	3.08	2.40	2.50	3.00
1938	4.26	3.03	2.40	2.50	3.00
1939	4.26	3.03	2.40	2.50	2.50
1940	4.26	3.03	2.40	2.50	2.50

Index of value per acre^{1/}

-----Annual Index-----

1937	100	101	100	100	106
1938	100	99	100	100	106
1939	100	99	100	100	88
1940	100	99	100	100	88

Average tax per acre

-----Cents-----

1937	21.3	12.5	10.2	10.4	11.3
1938	20.1	13.0	11.2	10.2	9.8
1939	14.1	11.2	8.7	11.0	8.7
1940	13.6	10.5	8.4	8.4	8.4

Index of tax per acre^{1/}

-----Annual Index-----

1937	116	102	102	99	114
1938	109	107	112	97	99
1939	76	92	87	105	88
1940	74	86	84	80	85

^{1/} 1937-39 = 100.

Table 7.—Forest taxation data: Richland Parish, La.

Item and year	Pine	Bottomland hardwood	
	Under sawlog	Sawlog	Under sawlog
Average assessed value per acre	----- <u>Dollars</u> -----		
1937	7.00	8.39	8.20
1938	7.00	8.39	8.20
1939	7.00	8.39	8.20
1940	7.00	8.39	8.20

Index of value per acre ^{1/}	----- <u>Annual Index</u> -----		
1937	100	100	100
1938	100	100	100
1939	100	100	100
1940	100	100	100

Average tax per acre	----- <u>Cents</u> -----		
1937	21.5	29.8	33.1
1938	21.2	29.2	32.9
1939	21.2	29.9	30.4
1940	21.5	31.4	33.3

Index of tax per acre ^{1/}	----- <u>Annual Index</u> -----		
1937	101	101	103
1938	100	99	102
1939	100	101	95
1940	101	106	104

^{1/} 1937-39 = 100.

Table 8.—Forest taxation data: Sabine Parish, La.

Item and year	Pine			Bottomland hardwood
	Sawlog	Under sawlog	Clear cut	Under sawlog
Average assessed value per acre	----- <u>Dollars</u> -----			
1937	4.37	3.71	3.44	4.33
1938	4.33	3.68	3.25	4.33
1939	3.88	3.68	3.25	3.87
1940	4.31	3.65	3.25	3.00

Index of value per acre ^{1/}	----- <u>Annual Index</u> -----			
1937	104	101	104	104
1938	103	100	98	104
1939	93	100	98	93
1940	103	99	98	72

Average tax per acre	----- <u>Cents</u> -----			
1937	24.7	19.9	18.9	23.7
1938	22.7	18.0	18.4	21.6
1939	21.8	20.2	20.9	21.3
1940	24.2	19.9	21.0	15.1

Index of tax per acre ^{1/}	----- <u>Annual Index</u> -----			
1937	107	103	97	107
1938	98	93	95	97
1939	94	104	108	96
1940	105	103	108	68

^{1/} 1937-39 = 100.

Table 9.—Forest taxation data: Washington Parish, La.

Item and year	Pine		Upland hardwood
	Under sawlog	Clear cut	Under sawlog
Average assessed value per acre	-----Dollars-----		
1937	4.08	3.94	4.17
1938	4.08	3.94	3.50
1939	4.05	3.94	3.50
1940	4.12	3.94	3.50

Index of value per acre ^{1/}	-----Annual Index-----		
1937	100	100	112
1938	100	100	94
1939	100	100	94
1940	101	100	94

Average tax per acre	-----Cents-----		
1937	11.1	11.5	11.8
1938	11.8	12.1	9.6
1939	11.9	11.9	10.4
1940	11.8	11.7	10.1

Index of tax per acre ^{1/}	-----Annual Index-----		
1937	96	97	111
1938	102	103	91
1939	103	101	98
1940	102	99	95

^{1/} 1937-39 = 100.

Table 10.—Forest taxation data: Webster Parish, La.

Item and year	Pine		Upland hardwood	Bottomland hardwood	
	Sawlog	Under sawlog	Under sawlog	Sawlog ^{2/}	Under sawlog
Average assessed value per acre	----- <u>Dollars</u> -----				
1937	6.50	6.50	6.50	4.00	6.50
1938	6.50	6.22	6.50	4.00	6.50
1939	6.50	6.22	6.50	4.00	6.50
1940	6.50	6.21	6.50	7.00	5.67

Index of value per acre ^{1/}	----- <u>Annual Index</u> -----				
1937	100	103	100	100	100
1938	100	99	100	100	100
1939	100	99	100	100	100
1940	100	98	100	175	87

Average tax per acre	----- <u>Cents</u> -----				
1937	16.9	19.9	21.9	9.9	20.5
1938	18.6	19.4	20.2	10.9	21.4
1939	16.2	16.7	17.3	9.1	18.2
1940	16.1	16.2	17.2	15.8	15.3

Index of tax per acre ^{1/}	----- <u>Annual Index</u> -----				
1937	98	106	111	99	102
1938	108	104	102	109	107
1939	94	89	87	91	91
1940	94	87	87	158	76

^{1/} 1937-39 = 100.

^{2/} Based on only two properties.

PART II - ALABAMA

In Alabama, the data for 1941 assessed values and taxes in the nine counties (fig. 1) were obtained by the Division of Forestry, Alabama Department of Conservation, on the same properties used as a basis for the 1937-40 data reported in Occasional Paper No. 99. These data for 1937-41 are shown in table 11. The index base (100) is the average of the three years 1937-38-39. Because of the system of "blanket assessment" used in this State, it is not possible to derive value and tax data by forest type and condition class; hence the Alabama data represent the average values and taxes for forest land irrespective of class in the nine counties as a whole and for each county separately.

As in Louisiana, these data do not reveal the tax on any particular property, although there is less disparity in Alabama than in Louisiana between the county average and the average tax on any individual property in that county. This situation arises from the fact that millage rates are uniform throughout each county, and, with few exceptions, throughout the State, a condition which does not obtain in Louisiana. By constitutional amendment, Alabama has set 21 mills per dollar as the maximum composite tax rate of all taxing districts, with minor exceptions in a few counties.

Table 11.—Forest taxation data for nine selected counties
of Alabama, with group averages, 1937-41.

Item and year	Counties									Average ^{1/}
	Bar- bour	Blount	But- ler	Choc- taw	Col- bert	Coosa	Escam- bia	Jack- son	Tusca- loosa	
Average as- sessed value per acre	----- <u>Dollars</u> -----									
1937	2.90	2.89	3.50	4.66	2.70	2.53	4.04	1.32	3.04	3.06
1938	2.90	2.76	3.42	4.16	2.45	2.48	4.06	1.32	2.93	2.94
1939	2.90	2.78	3.11	4.09	2.41	2.51	4.03	1.32	2.87	2.89
1940	2.90	2.71	3.22	3.90	2.26	2.86	3.91	1.32	2.71	2.87
1941	2.96	2.75	3.53	3.87	2.33	2.70	3.93	1.57	2.69	2.93

Index of value per acre ^{2/}	----- <u>Annual Index</u> -----									
1937	100	103	105	108	107	101	100	100	103	103
1938	100	98	102	97	97	99	100	100	99	99
1939	100	99	93	95	96	100	100	100	97	98
1940	100	96	96	91	90	114	97	100	92	97
1941	102	98	106	90	92	108	97	119	91	99

Average tax per acre	----- <u>Cents</u> -----									
1937	6.8	6.1	7.4	9.8	5.7	5.3	8.5	2.8	6.4	6.5
1938	6.8	5.8	7.2	8.7	5.1	5.2	8.5	2.8	6.2	6.3
1939	6.5	5.8	6.5	8.6	5.0	5.3	8.5	2.8	6.0	6.1
1940	6.5	5.7	6.8	8.2	4.7	6.0	8.2	2.8	5.7	6.1
1941	7.0	5.8	7.4	8.1	4.9	5.7	8.3	3.3	5.6	6.2

Index of tax per acre ^{2/}	----- <u>Annual Index</u> -----									
1937	101	103	106	109	108	100	100	100	103	103
1938	101	93	103	97	97	98	100	100	100	100
1939	97	98	93	96	95	100	100	100	97	97
1940	97	97	97	91	89	113	96	100	92	97
1941	104	98	106	90	92	108	98	118	90	98

^{1/} Unweighted mean of nine counties.

^{2/} 1937-39 = 100.

PART III - MISSISSIPPI

The 1941 data for Mississippi were obtained from local tax rolls for the same properties used as a basis for the 1936-40 data reported in Occasional Papers Nos. 89 and 99. These data, comparable in scope and applicability to those for the other two States, are shown for the seven counties (fig. 1) as a whole (table 12) and for each county separately (tables 13-19). The properties are classified by forest type and condition class, and also shown are the respective annual indices, taking the average of the three years 1936-37-38 as 100.

In 1940, Mississippi exempted standing timber of every kind from all ad valorem taxes, and imposed a severance tax of 3 percent on the value of all forest products, the value to be computed as of the time and place of severance (Chap. 114, Laws of 1940). In the following tables, data on "average tax per acre" of "sawlog" properties of each forest type include the taxes on such standing timber as was assessed thereon for the years 1936-39. The taxes shown for "sawlog" properties for 1940-41, however, are those on the land only, since timber was exempt. In Holmes, Marion, and Quitman Counties, however, no timber has been assessed on any sample property during the entire period covered by this survey. In none of the seven counties has any upland hardwood timber been assessed during this period. The "average assessed value" data for all years relate to land only. These facts should be considered in evaluating trends in taxation shown by the Mississippi tables.

It is recognized also that the classification by forest type and condition class has little or no significance under proper administration of the tax law cited previously. It is retained in these tables for two reasons: (1) because of its significance in earlier years, and (2) to show that, whereas the present law supposes that all forest land will be assessed as bare land irrespective of any timber values present, actual practice is still to assess "sawlog" lands at a higher value than other classes of land. In individual cases, of course, higher assessments on such lands may properly reflect higher actual values, but the evidence shown in these tables (all assessed values shown are of land only for all years) is that the new law (in force during 1940-41) has had no effect on altering a long-established practice of assessing the land itself at a higher level if it bore merchantable timber. It seems unlikely that such assessment is justified in every county selected for study. One effect of such assessment, of course, is to obviate, at least in part, the benefits designed by the Legislature to flow from the 1940 forest tax law.

Not included in the taxes shown are those imposed by levee and drainage districts in the Delta (see Occasional Paper No. 89 for areas included in these districts), nor taxes (generally two cents per acre) levied in certain counties for cooperative forest fire control.

Table 12.--Forest taxation data: Average for seven counties of Mississippi^{1/}

Item and year	Pine			Upland hardwood		Bottomland hardwood	
	Sawlog	Under sawlog	Clear cut	Sawlog	Under sawlog	Sawlog	Under sawlog
Average assessed value per acre ^{2/}	----- Dollars -----						
1936	3.41	2.88	2.77	3.19	2.92	3.48	3.23
1937	3.41	2.88	2.77	3.19	2.92	3.48	3.23
1938	3.00	2.77	2.66	3.11	2.80	3.32	3.14
1939	3.00	2.77	2.66	3.11	2.80	3.32	3.14
1940	3.41	2.86	2.90	3.31	3.16	3.67	3.39
1941	3.50	2.86	2.90	3.31	3.17	3.67	3.39

Index of value per acre ^{3/}	----- Annual Index -----						
1936	104	101	101	101	101	101	101
1937	104	101	101	101	101	101	101
1938	92	98	97	98	97	97	98
1939	92	98	97	98	97	97	98
1940	104	101	106	105	110	107	106
1941	107	101	106	105	110	107	106

Average tax per acre	----- Cents -----						
1936	24.2	16.6	16.5	19.8	16.8	23.2	18.0
1937	22.2	14.9	14.8	16.6	15.0	20.9	16.2
1938	21.2	14.4	14.3	17.2	14.6	20.8	16.8
1939	22.2	15.0	14.9	17.5	15.2	21.0	16.9
1940	20.5	16.3	16.8	20.0	18.0	19.5	18.4
1941	19.5	15.1	15.1	18.0	16.9	18.6	17.6

Index of tax per acre ^{3/}	----- Annual Index -----						
1936	108	108	109	111	108	107	106
1937	99	97	97	93	97	97	95
1938	94	94	94	96	94	96	99
1939	99	98	98	98	98	97	99
1940	91	107	111	112	116	90	108
1941	87	99	99	101	109	86	104

^{1/} Alcorn, George, Holmes, Marion, Newton, Quitman, and Webster.

^{2/} Assessment is biennial. Change in value from 1940 to 1941 in pine-sawlog and upland hardwood-under sawlog classes is result of reassessment of certain properties following changes of ownership, and subdivision.

^{3/} 1936-38 = 100.

Table 13.--Forest taxation data: Alcorn County, Miss.

Item and year	Pine			Upland hardwood		Bottomland hardwood	
	Sawlog	Under sawlog	Clear cut	Sawlog	Under sawlog	Sawlog	Under sawlog
Average assessed value per acre ^{1/}	----- Dollars -----						
1936	3.86	2.19	1.50	4.62	3.62	4.27	3.75
1937	3.86	2.19	1.50	4.62	3.62	4.27	3.75
1938	2.73	2.48	1.62	4.62	3.27	3.90	3.38
1939	2.73	2.48	1.62	4.62	3.27	3.90	3.38
1940	3.72	1.87	1.67	4.52	3.46	4.22	3.29
1941	3/4.26	1.87	1.67	4.52	2/3.50	4.22	3.29

Index of value per acre ^{2/}	----- Annual Index -----						
1936	111	96	97	100	103	103	103
1937	111	96	97	100	103	103	103
1938	78	108	105	100	93	94	93
1939	78	108	105	100	93	94	93
1940	107	82	108	98	99	102	91
1941	122	82	108	98	100	102	91

Average tax per acre	----- Cents -----						
1936	22.3	10.0	7.2	26.2	18.6	26.8	19.0
1937	20.0	8.7	6.3	21.0	15.8	24.3	16.1
1938	15.0	10.3	7.1	21.7	15.2	27.2	15.7
1939	15.4	11.2	7.4	21.0	15.8	27.4	16.3
1940	22.9	8.9	8.6	23.2	17.7	25.6	17.2
1941	24.7	8.5	8.4	21.6	17.2	24.4	16.6

Index of tax per acre ^{3/}	----- Annual Index -----						
1936	117	103	104	114	113	103	112
1937	105	90	91	91	96	93	95
1938	79	106	103	94	92	104	93
1939	81	115	107	91	96	105	96
1940	120	91	125	101	107	98	102
1941	129	88	122	94	104	93	98

^{1/} Assessment is biennial.

^{2/} 1936-38 = 100.

^{3/} Change from 1940 is result of reassessment of subdivided property after change of ownership.

Table 14.--Forest taxation data: George County, Miss.

Item and year	Pine			Upland hardwood	Bottomland hardwood	
	Sawlog	Under sawlog	Clear cut	Under sawlog	Sawlog	Under sawlog
Average assessed value per acre ^{1/}	----- Dollars -----					
1936	3.50	3.29	3.03	3.05	3.10	2.96
1937	3.50	3.29	3.03	3.05	3.10	2.96
1938	3.50	3.12	2.95	3.01	3.00	2.99
1939	3.50	3.12	2.95	3.01	3.00	2.99
1940	4.00	3.70	3.68	3.43	3.50	3.79
1941	4.00	3.70	3.68	3.43	3.50	3.79

Index of value per acre ^{2/}	----- Annual Index -----					
1936	100	102	101	100	101	100
1937	100	102	101	100	101	100
1938	100	97	98	99	98	101
1939	100	97	98	99	98	101
1940	114	115	123	113	114	128
1941	114	115	123	113	114	128

Average tax per acre	----- Cents -----					
1936	20.9	16.6	15.0	15.6	17.8	15.4
1937	20.1	14.9	13.5	13.9	15.6	14.0
1938	21.4	14.3	13.2	13.5	14.3	14.0
1939	23.8	15.2	14.3	14.4	15.8	15.1
1940	21.6	20.0	19.5	18.3	17.8	20.0
1941	20.9	17.8	17.7	16.2	16.0	18.8

Index of tax per acre ^{2/}	----- Annual Index -----					
1936	100	108	108	109	112	106
1937	97	97	97	97	97	97
1938	103	93	95	94	92	97
1939	114	99	103	101	98	104
1940	104	131	140	128	112	138
1941	100	116	127	113	101	130

^{1/} Assessment is biennial.^{2/} 1936-38 = 100.

Table 15.--Forest taxation data: Holmes County, Mississippi

Item and year	Pine			Upland hardwood		Bottomland hardwood	
	Sawlog	Under sawlog	Clear cut	Sawlog	Under sawlog	Sawlog	Under sawlog
Average assessed value per acre ^{1/}	----- Dollars -----						
1936	2.83	2.47	2.41	2.28	2.53	4.38	4.08
1937	2.83	2.47	2.41	2.28	2.53	4.38	4.08
1938	2.78	2.38	2.32	2.37	2.63	4.36	4.16
1939	2.78	2.38	2.32	2.37	2.63	4.36	4.16
1940	3.09	2.72	2.55	2.39	2.83	4.66	4.23
1941	3.09	2.72	2.55	2.39	2.83	4.66	4.23

Index of value per acre ^{2/}	----- Annual Index -----						
1936	101	101	101	99	99	100	99
1937	101	101	101	99	99	100	99
1938	99	98	97	103	103	100	101
1939	99	98	97	103	103	100	101
1940	110	111	107	103	111	107	103
1941	110	111	107	103	111	107	103

Average tax per acre	----- Cents -----						
1936	13.3	11.4	12.7	12.4	12.8	22.6	22.3
1937	13.6	11.6	12.2	11.8	12.9	21.7	21.6
1938	13.9	11.6	12.3	13.0	14.0	23.5	24.2
1939	14.0	11.8	12.7	13.1	14.0	23.1	24.1
1940	15.7	13.5	13.8	13.4	15.2	25.0	24.3
1941	15.0	12.6	11.4	12.5	14.8	25.7	24.2

Index of tax per acre ^{2/}	----- Annual Index -----						
1936	98	99	102	100	97	100	98
1937	100	101	98	95	98	96	95
1938	102	101	99	105	106	104	107
1939	103	103	102	106	106	102	106
1940	115	117	111	108	115	111	107
1941	110	110	92	101	112	114	107

^{1/} Assessment is biennial.^{2/} 1936-38 = 100.

Table 16.—Forest taxation data: Marion County, Miss.

Item and year	Pine			Bottomland hardwood	
	Sawlog	Under sawlog	Clear cut	Sawlog	Under sawlog
Average assessed value per acre ^{1/}	----- Dollars -----				
1936	4.00	3.90	3.74	4.02	4.00
1937	4.00	3.90	3.74	4.02	4.00
1938	3.50	3.37	3.37	3.77	3.70
1939	3.50	3.37	3.37	3.77	3.70
1940	3.54	3.08	3.34	3.78	3.60
1941	3.54	3.08	3.34	3.78	3.60

Index of value per acre ^{2/}	----- Annual Index -----				
1936	104	105	103	102	103
1937	104	105	103	102	103
1938	91	91	93	96	95
1939	91	91	93	96	95
1940	92	83	92	96	93
1941	92	83	92	96	93

Average tax per acre	----- Cents -----				
1936	23.4	22.9	21.2	20.8	21.8
1937	22.5	20.5	19.3	19.4	19.8
1938	21.9	18.0	17.5	19.0	19.8
1939	21.7	17.8	17.5	20.1	18.4
1940	22.4	16.9	17.9	18.2	17.8
1941	19.0	14.7	15.3	15.5	15.4

Index of tax per acre ^{2/}	----- Annual Index -----				
1936	104	112	110	106	106
1937	100	100	100	98	97
1938	97	88	91	96	97
1939	96	87	91	102	90
1940	99	82	93	92	87
1941	84	72	79	79	75

^{1/} Assessment is biennial.^{2/} 1936-38 = 100.

Table 17.—Forest taxation data: Newton County, Miss.

Item and year	Pine			Bottomland hardwood	
	Sawlog	Under sawlog	Clear cut	Sawlog	Under sawlog
Average assessed value per year ^{1/}	-----Dollars-----				
1936	3.00	2.97	3.00	3.00	2.99
1937	3.00	2.97	3.00	3.00	2.99
1938	3.00	2.97	3.00	3.00	2.99
1939	3.00	2.97	3.00	3.00	2.99
1940	3.00	3.09	3.12	3.00	3.09
1941	3.00	3.09	3.12	3.00	3.09

Index of value per acre ^{2/}	-----Annual Index-----				
1936	100	100	100	100	100
1937	100	100	100	100	100
1938	100	100	100	100	100
1939	100	100	100	100	100
1940	100	104	104	100	103
1941	100	104	104	100	103

Average tax per acre	-----Cents-----				
1936	21.4	18.6	18.3	35.2	18.6
1937	18.8	15.6	16.3	31.6	16.1
1938	18.8	17.1	16.3	31.4	16.2
1939	19.2	17.4	16.6	30.0	16.5
1940	17.7	18.1	17.9	15.2	17.6
1941	18.0	18.7	18.2	15.7	17.9

Index of tax per acre ^{2/}	-----Annual Index-----				
1936	109	107	108	108	109
1937	95	95	96	97	95
1938	95	98	96	96	95
1939	97	100	98	92	97
1940	90	104	105	46	104
1941	91	107	107	48	105

^{1/} Assessment is biennial.^{2/} 1936-38 = 100.

Table 18.--Forest taxation data: Quitman County, Miss.

Item and year	Bottomland hardwood	
	Sawlog	Under sawlog
Average assessed value per acre ^{1/}	----- Dollars-----	
1936	2.56	2.44
1937	2.56	2.44
1938	2.59	2.60
1939	2.59	2.60
1940	3.58	2.79
1941	3.58	^{3/} 2.82

Index of value per acre ^{2/}	----- Annual Index-----	
1936	100	98
1937	100	98
1938	101	104
1939	101	104
1940	139	112
1941	139	113

Average tax per acre	----- Cents-----	
1936	12.7	11.6
1937	11.6	10.5
1938	12.5	12.7
1939	11.8	11.8
1940	14.3	11.6
1941	14.7	12.2

Index of tax per acre ^{2/}	----- Annual Index-----	
1936	103	100
1937	94	91
1938	102	109
1939	96	102
1940	116	100
1941	120	105

^{1/} Assessment is biennial.

^{2/} 1936-38 = 100.

^{3/} Change from 1940 value is the result of dropping one property (not forest in 1941) from sample.

Table 19.--Forest taxation data: Webster County, Miss.

Item and year	Pine			Upland hardwood		Bottomland hardwood	
	Sawlog	Under sawlog	Clear cut	Sawlog	Under sawlog	Sawlog	Under sawlog
Average assessed value per acre ^{1/}	-----Dollars-----						
1936	3.29	2.46	2.92	2.57	2.47	3.00	2.40
1937	3.29	2.46	2.92	2.67	2.47	3.00	2.40
1938	2.48	2.29	2.68	2.33	2.28	2.64	2.17
1939	2.48	2.29	2.68	2.33	2.28	2.64	2.17
1940	3.09	2.68	3.02	3.01	2.92	2.98	2.92
1941	3.09	2.68	3.02	3.01	2.92	2.98	2.92

Index of value per acre ^{2/}	-----Annual Index-----						
1936	109	102	103	104	102	104	103
1937	109	102	103	104	102	104	103
1938	82	95	94	91	95	92	94
1939	82	95	94	91	95	92	94
1940	102	120	106	118	121	103	126
1941	102	120	106	118	121	103	126

Average tax per acre	-----Cents-----						
1936	43.8	19.9	24.8	20.9	20.4	26.6	17.0
1937	38.3	17.2	21.0	17.1	17.5	22.2	15.6
1938	35.7	15.4	19.2	17.0	15.5	17.0	14.9
1939	39.4	16.8	21.0	18.5	16.6	18.5	15.9
1940	22.7	20.4	23.3	23.5	20.6	20.3	20.2
1941	19.6	18.2	19.7	20.0	19.4	18.2	18.1

Index of tax per acre ^{2/}	-----Annual Index-----						
1936	111	114	114	114	115	121	108
1937	97	98	97	93	98	101	99
1938	91	88	88	93	87	78	94
1939	100	96	97	101	93	84	101
1940	58	117	107	128	116	93	128
1941	50	104	91	109	109	83	115

^{1/} Assessment is biennial.^{2/} 1936-38 = 100.

